

A tax refund is mailed to the address on the tax return. One indicator of possible identity theft fraud is a number of refunds directed toward the same address. This action may suggest that the person committing fraud is filing multiple tax returns; possibly using multiple social security numbers; but is using one mailing address to get refunds. Or, as Mr. Marchant described, a tax practitioner might be using the practitioner's address on the tax returns and direct the refund checks to the practitioner's business address. While it is legal for practitioners to have tax refund checks directly deposited into their business account as a service to their clients; it may cause confusion with the taxpayer's future returns as the address that the IRS uses to correspond with the taxpayer is the last address on record. In this example, the last address on record would be the tax practitioner's address.